



CANNON BUILDING  
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**STATE OF DELAWARE  
BOARD OF ACCOUNTANCY**

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PUBLIC MEETING MINUTES:	<b>BOARD OF ACCOUNTANCY</b>
DATA AND TIME:	<b>Wednesday, November 20, 2013 at 9:00 a.m.</b>
PLACE:	861 Silver Lake Boulevard, Dover, Delaware <b>Conference Room B</b> , second floor of the Cannon Building
MINUTES APPROVED:	December 18, 2013

**MEMBERS PRESENT**

Jeffrey Premo, Professional Member, President  
Judith Scarborough, Professional Member  
Karen Smith, Professional Member  
Robert Paretta, Educational Member  
Robert Mosch, Professional Member  
John McManus, Professional Member

**ABSENT**

Kathryn Schultz, Professional Member, Secretary  
Denise Stokes, Public Member  
Gary Pippin, Public Member

**DIVISION STAFF/DEPUTY ATTORNEY GENERAL**

Kevin Maloney, Deputy Attorney General  
LaTonya Brown, Administrative Specialist II

**ALSO PRESENT**

Dana Rubenstein, Delaware Society of CPA

**CALL TO ORDER**

Mr. Premo called the meeting to order at 9:27 am.

**REVIEW OF MINUTES**

A motion was made by Mr. Premo, seconded by Ms. Scarborough, to approve the amended minutes dated October 16, 2013. The motion carried unanimously.

**UNFINISHED BUSINESS**

Re-Review of Applications

A motion was made by Ms. Scarborough, seconded by Mr. McManus, to propose to deny the application of Andrea Riviezzo due to her Supervisor's lack of recommendation. The Board referenced Rules & Regulations 5.4. The motion carried unanimously.

A motion was made by Ms. Smith, seconded by Ms. Scarborough, to approve the application of Sharma Sakshi. The motion carried unanimously.

## **NEW BUSINESS**

### **Review of Combined CPA Certificate and Permit Applications**

A motion was made by Ms. Scarborough, seconded by Mr. McManus, to approve the applications of Admas Gebregiorgis, Jing Li, Jiamei Lim, Jamna Parikh, Kevin Ward, Jeffrey Weiss, Jia Ma, Kyle Deitchman, Sara Whitaker, Stacey Snyder, Ardella Jones, Simeon Abere, and Hyeran Lim. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. McManus, to table the applications of Scoey Alexander until the Board receives clarification that an intermediate course was not duplicated. The motion carried unanimously.

### **Review of CPA Permit Applications**

A motion was made by Mr. Paretta, seconded by Mr. Mosch, to approve the application of Zia Hazari. The motion carried unanimously.

### **Review of PA Permit Applications**

A motion was made by Ms. Scarborough, seconded by Mr. McManus, to approve the applications of Marie Virgin and Patricia King. The motion carried unanimously.

### **Review of Firm Applications**

A motion was made by Ms. Scarborough, seconded by Mr. McManus, to approve the application of Lisa Muldoon.

### **Ratification of CPA Certificate Applications**

No Ratifications

### **Complaint Status**

04-03-11	Referred to AG
04-03-13	Open
04-02-12	Open
04-03-12	Open
04-04-12	Referred to AG
04-02-13	Open
04-01-13	Open
04-12-12	Assigned to Hearing Officer
04-13-12	Open
04-14-12	Open
04-15-12	Open
04-04-13	Open

04-05-13	Open
04-06-13	Referred to AG
04-07-13	Open
04-08-13	Open
04-09-13	Open

### **Correspondence**

#### **Email from David Carr**

Ms. Brown presented the Board with an email from David Carr. Mr. Carr questioned if the Delaware Board will accept a self- study course that is only ½ CPE credit in regards to the NASBA/AICPA Standards. The Board's response is that if it is approved by NASBA the Delaware Board of Accountancy will accept it.

### **OTHER BUSINESS BEFORE THE BOARD**

#### **Update on ALD**

Ms. Brown informed the Board that a second test files has been supplied to NASBA and the output looks acceptable. Ms. Greenly stated that she has to make the proper changes that NASBA is requesting.

#### **Delaware Code**

Ms. Scarborough mentioned that she has been continuously working on the draft legislation. Ms. Scarborough advised the Board that a change to the Pennsylvania regulations didn't meet the Delaware regulations. Ms. Scarborough questioned Mr. Maloney about the process of changing the regulation and how far in advance would the Board need. Mr. Maloney stated that the Board has to come up with an agreement on the language of the proposed legislation first. Once the Board does that they will have to draft the regulations. Then publish it in the Registrar of Regulations, and put it on the schedule for a regular meeting. The hearing gives the public the option to comment on the regulation. Mr. Maloney suggested having the proposed regulation to the Register of Regulations by December 15<sup>th</sup>, 2013. It will be published by January 1, 2013, than there has to be a 30 day notice for the hearing which will be scheduled for the February 19, 2013 Board meeting.

The Board discussed possible changes to Rules and Regulations 4.1.4 so that Mr. Maloney can present the amended regulation by December 15, 2013.

Mr. Premo suggested that each Board member gives Ms. Brown a call regarding the CPE audits. The Board is hoping to have all audits reviewed by the first week of December.

Ms. Smith questioned the licensing of PA's for the future in Delaware. The Board has decided to have further discussion of PA's in the future. Ms. Brown presented the Board with the amount of Certificate only licensees in Delaware.

### **PUBLIC COMMENT**

Ms. Rubenstein questioned the reason the Estep case from December 2012 is not posted online. Ms. Brown advised that she will look into that and see that it gets posted online.

**NEXT SCHEDULED MEETING**

The next meeting will be held December 18, 2013 at 9:00 am in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

**ADJOURNMENT**

A motion was made by Mr. Premo , seconded by Mr. Mosch, to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 11:10 pm.

Respectfully submitted,

A handwritten signature in black ink, reading "LaTonya Brown". The signature is written in a cursive, flowing style.

LaTonya Brown  
Administrative Specialist II